

**REMARKS**

The rejection of Claims 1-7 as being unpatentable over Tanaka et al. under 35 U.S.C. §103(a) is traversed, and reconsideration is requested in view of the agreement reached at the interview with the Examiner as reflected in the Interview Summary prepared by the Examiner.

During the interview, the undersigned explained why the Tanaka et al. purifying apparatus has nothing to do with the exhaust line system of the present invention which triggers exhaust flaps to selectively increase and muffle sound. Tanaka et al. involves a system in which water temperature is detected for determining the quantity of exhaust gas recirculation. Such a system has nothing whatsoever to do with the use of power and torque to optimize and define sound.

Accordingly, early and favorable action is earnestly solicited.

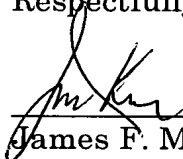
If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned would be appreciated since this should expedite the prosecution of the application for all concerned.

If necessary to effect a timely response, this paper should be considered as a petition for an Extension of Time sufficient to effect a timely response, and

please charge any deficiency in fees or credit any overpayments to Deposit  
Account No. 05-1323 (Docket #028987.53209US).

Respectfully submitted,

October 3, 2007



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